

AMENDED IN ASSEMBLY AUGUST 20, 2010

AMENDED IN SENATE JUNE 2, 2009

AMENDED IN SENATE JUNE 1, 2009

AMENDED IN SENATE APRIL 13, 2009

SENATE BILL

No. 691

Introduced by Senator Yee

(Coauthors: Senators Calderon and Florez)

(Coauthors: Assembly Members Ma and Niello)

(Principal coauthors: Senators Alquist and Harman)

(Principal coauthor: Assembly Member Torlakson)

(Coauthors: Senators Ashburn and DeSaulnier)

(Coauthors: Assembly Members Blumenfield, Conway, Gilmore, Lieu, Portantino, Audra Strickland, and Swanson)

February 27, 2009

~~An act to add Section 5094.5 to the Business and Professions Code, relating to accountants. An act to amend Section 152.3 of the Penal Code, relating to reporting crimes.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 691, as amended, Yee. ~~Accountants-Reporting crimes.~~

Existing law, subject to exceptions, provides that any person who reasonably believes that he or she has observed the commission of a murder, rape, or lewd and lascivious act committed by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury on the victim or another person, where the victim of any of these crimes is under 14 years of age, shall notify a peace officer. Violation of these provisions is a misdemeanor punishable by a fine not exceeding

\$1,500 or incarceration not exceeding 6 months in a county jail, or both the fine and incarceration.

This bill would expand those provisions to apply when the victim of the offense observed is under 18 years of age, and would specify that this obligation to report crimes to a peace officer applies to sodomy, oral copulation, and sexual penetration, as specified, where those crimes are accomplished by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury on the victim or another person, and rape in concert. The bill would provide additional exceptions to the reporting requirement for domestic partners, for children under 12 years of age, and for victims of the offenses that are subject to reporting. The bill would provide that a violation of these reporting obligations may also be punished as an infraction by a fine of \$250.

By expanding the scope of an existing crime, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

~~Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy in the Department of Consumer Affairs. Existing law requires an applicant for the certified public accountant license to comply with certain education, examination, and experience requirements under one of 2 provisions that set forth different standards, commonly referred to as the 2 “pathways.” Existing law, under the first pathway, requires completion of a baccalaureate or higher degree conferred by a college or university with completion of at least 24 semester units in accounting and 24 semester units in business related subjects, board exam passage, and 2 years of qualifying experience. Existing law, under the 2nd pathway, imposes the same educational and examination requirements as the first pathway, but also requires proof of completion of at least 150 semester units, and instead accepts one year of qualifying experience.~~

~~Existing law, until January 1, 2011, allows an out-of-state accountant to engage in the practice of accountancy in this state without obtaining a certificate or license if the individual has practiced for at least 4 of the last 10 years, the individual is licensed in another state deemed substantially equivalent to this state under the 2nd pathway, or the~~

individual's qualifications are determined to be substantially equivalent to this state's qualifications under the 2nd pathway.

On and after January 1, 2014, this bill would require that an applicant for licensure under the first pathway acknowledge, at the time he or she sits for the examination for that license, that his or her licensure under that pathway may not be considered substantially equivalent for purposes of engaging in the practice of accountancy in another state under a practice privilege. The bill would require that these provisions be interpreted to establish California as a substantially equivalent state for purposes of the laws of another state, and require that all individuals licensed before January 1, 2014, and all individuals licensed after January 1, 2014, under the 2nd pathway, not be required to individually establish substantial equivalency in any state. The bill would require the California Board of Accountancy to verify with each state that it will deem these requirements as being substantially equivalent under each state's practice privilege or reciprocity statutes. If the board concludes that any state disagrees with that assessment, the bill would require the board to make a specified report to the Legislature with regard to options for establishing substantial equivalency.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: ~~no~~ yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 152.3 of the Penal Code is amended to
- 2 read:
- 3 152.3. (a) Any person who reasonably believes that he or she
- 4 has observed the commission of any of the following offenses
- 5 where the victim is a child under the age of 14 18 years of age
- 6 shall notify a peace officer, as defined in Chapter 4.5 (commencing
- 7 with Section 830) of Title 3 of Part 2:
- 8 (1) Murder.
- 9 (2) Rape.
- 10 (3) A violation of paragraph (1) Section 286, 288, 288a, or 289,
- 11 accomplished by use of subdivision (b) force, violence, duress,
- 12 menace, or fear of Section 288 of immediate and unlawful bodily
- 13 injury on the Penal Code victim or another person, or a violation
- 14 of Section 264.1.
- 15 (b) This section shall not be construed to affect privileged
- 16 relationships as provided by law.

(c) The duty to notify a peace officer imposed pursuant to subdivision (a) is satisfied if the notification or an attempt to provide notice is made by telephone or any other means.

(d) Failure to notify as required pursuant to subdivision (a) is a misdemeanor ~~and is punishable by a fine of not more than one thousand five hundred dollars (\$1,500), by imprisonment in a county jail for not more than six months, or by both that fine and imprisonment~~ *imprisonment, or is an infraction punishable by a fine of two hundred fifty dollars (\$250).*

(e) The requirements of this section shall not apply to the following:

(1) *A victim of the offense subject to reporting pursuant to subdivision (a).*

~~(1)~~

(2) A person who is related to either the victim or the offender, including a husband, wife, *domestic partner*, parent, child, brother, sister, grandparent, grandchild, or other person related by consanguinity or affinity.

~~(2)~~

(3) A person who fails to report based on a reasonable mistake of fact.

~~(3)~~

(4) A person who fails to report based on a reasonable fear for his or her own safety or for the safety of his or her family.

(5) *A child under 12 years of age.*

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

~~SECTION 1. Section 5094.5 is added to the Business and Professions Code, to read:~~

~~5094.5. (a) Commencing January 1, 2014, an applicant for a certified public accountant license pursuant to Section 5092 shall acknowledge, at the time he or she sits for the examination for that license, that licensure under that section may not be considered~~

1 substantially equivalent for purposes of practice privileges in states
2 that require 150 semester units or hours for licensure. This
3 subdivision, in conjunction with Section 5093, shall be interpreted
4 to establish California, as a state, as substantially equivalent to
5 every state that has adopted 150 semester units or hours as the only
6 educational pathway available for licensure in that state, such that
7 no individual licensed in California prior to January 1, 2014, and
8 no individual licensed pursuant to Section 5093 subsequent to
9 January 1, 2014, shall be required to individually establish
10 substantial equivalence in any other state.

11 (b) The board shall verify with each state that the provisions of
12 subdivision (a), in conjunction with Section 5093, establish
13 California, as a state, as substantially equivalent under each state's
14 practice privilege or reciprocity statutes, such that no individual
15 licensed in California prior to January 1, 2014, and no individual
16 licensed pursuant to Section 5093 after January 1, 2014, shall be
17 required to individually establish substantial equivalence in any
18 other state. The board shall perform this function with existing
19 resources.

20 (c) If the board concludes that any state does not consider the
21 provisions of subdivision (a) as sufficient to establish California,
22 as a state, as substantially equivalent as set forth in subdivision
23 (b), then the board shall immediately report that fact to the
24 Legislature, shall identify the states, summarize their reasons, and
25 provide options for California to establish substantial equivalency
26 as set forth in subdivision (b).